



IN THE UNITED STATES PATENT OFFICE

In re patent application of:) Before the Examiner
 John Laine) Stephen P. Avila
)
 Application No.: 10/661,112) Group Unit 3617
)
 Filing Date: September 12, 2003)
)
 WATERSPORT BOARD FIN)
 ASSEMBLY AND METHODS OF USING) March 18, 2005
 SAME)

RESPONSE TO SECOND OFFICE ACTION

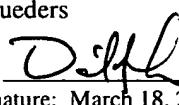
Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated December 28, 2004, please consider the following remarks. No additional fees are believed to be necessary. Please provide any further extensions of time requiring additional fees, or credit any overpayments to Deposit Account Number 23-3030, but not to include any payment of issue fees.

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on:

Date of Deposit: March 18, 2005
 Name of Registered Representative:
 Daniel J. Lueders

Signature: 
 Date of Signature: March 18, 2005